

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Smith-Green Community Schools (8625)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$15,371	\$24,605	\$15,110	n/a	-2%	-39%
	11100 Regular Programs; Elementary	\$1,350,966	\$1,564,446	\$1,633,275	\$1,977,101	46%	26%	21%
	11200 Regular Programs; Middle/Junior High	\$525,542	\$593,195	\$603,813	\$760,281	45%	28%	26%
	11300 Regular Programs; High School	\$1,213,887	\$1,072,829	\$1,006,001	\$1,293,308	7%	21%	29%
	11420 Vocational Education; Agriculture B	\$36,209	\$0	\$0	\$43,813	21%	n/a	n/a
	11450 Vocational Education; Consumer and Homemaking	\$24,673	\$29,726	\$29,379	\$46,244	87%	56%	57%
	11460 Vocational Education; Occupational Home Economics	\$23,385	\$27,968	\$27,968	\$18,140	-22%	-35%	-35%
	11490 Vocational Education; Industrial Education B	\$0	\$56,136	\$56,187	\$0	n/a	-100%	-100%
	11510 Vocational Education; Cooperative Education	\$37,755	\$49,181	\$54,001	\$3,269	-91%	-93%	-94%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$13,618	\$0	\$0	n/a	-100%	n/a
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$14,265	\$13,195	\$16,818	n/a	18%	27%
	12100 2007 Account Code - Gifted and Talented	\$16,350	\$63,740	\$60,643	\$19,155	17%	-70%	-68%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$39,780	n/a	n/a	n/a
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$34,071	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$21,853	\$0	\$0	\$0	-100%	n/a	n/a
	12510 Culturally Different; Communication Disorders	\$41,213	\$56,506	\$38,934	\$49,866	21%	-12%	28%
	12610 Learning Disability	\$134,138	\$366,730	\$380,941	\$250,400	87%	-32%	-34%
	12810 Special Education Preschool	\$22,020	\$31,695	\$27,939	\$20,137	-9%	-36%	-28%
	12900 Other Special Programs	\$0	\$126,722	\$158,239	\$184,656	n/a	46%	17%
	14100 Summer School Programs; Elementary	\$6,825	\$16,949	\$16,230	\$45,595	> 500%	169%	181%
	14200 Summer School Programs; Middle/Junior High School	\$2,604	\$4,783	\$4,517	\$27,962	> 500%	485%	> 500%
	14300 Summer School Programs; High School	\$20,858	\$29,037	\$21,270	\$36,582	75%	26%	72%
	16100 Remediation Testing	\$23,959	\$170	\$16,149	\$8,916	-63%	> 500%	-45%
	16200 Preventive Remediation	\$5,175	\$12,422	\$3,067	\$6,334	22%	-49%	107%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$9,668	\$2,144	\$78,588	\$3,000	-69%	40%	-96%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$35,893	\$102,413	\$8,160	\$81,406	127%	-21%	> 500%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$94,820	\$174,007	\$211,737	\$97,425	3%	-44%	-54%
	22220 Library/Media Services; School Library	\$99,966	\$92,091	\$63,890	\$82,596	-17%	-10%	29%
	22230 Library/Media Services; Audiovisual	\$7,121	\$3,400	\$2,346	\$1,296	-82%	-62%	-45%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$27,497	\$0	\$0	\$0	-100%	n/a	n/a
	24100 Office of The Principal	\$362,848	\$490,180	\$433,079	\$605,586	67%	24%	40%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$108,997	\$130,260	\$145,933	\$126,271	16%	-3%	-13%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$1,262	\$13,773	\$27,038	\$0	-100%	-100%	-100%
	26497 2007 Account Code - Teachers Retirement Fund	\$151,145	\$183,830	\$401,557	\$114,859	-24%	-38%	-71%
Student Academic Achievement Total		\$4,406,631	\$5,337,587	\$5,548,681	\$6,009,978	36%	13%	8%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$0	\$20,135	n/a	n/a	n/a
	21120 Attendance and Social Work Services; Attendance Services	\$0	\$22,012	\$22,878	\$25,567	n/a	16%	12%
	21210 Guidance Services; Service Area Direction	\$49,815	\$0	\$0	\$0	-100%	n/a	n/a
	21220 Guidance Services; Counseling Services	\$88,525	\$172,087	\$183,072	\$152,472	72%	-11%	-17%
	21340 Health Services; Nurse Services	\$18,189	\$39,439	\$40,728	\$45,541	150%	15%	12%
	21420 Psychological Testing	\$525	\$1,012	\$50,680	\$66	-87%	-93%	-100%
	21430 Psychological Counseling	\$2,086	\$0	\$0	\$4,360	109%	n/a	n/a
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$1,748	\$2,080	n/a	n/a	19%
	22110 Improvement of Instruction; Service Area Direction	\$62,330	\$5,128	\$0	\$7,103	-89%	39%	n/a
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$2,987	\$3,912	\$0	\$0	-100%	-100%	n/a
	22130 Improvement of Instruction; Instructional Staff Training	\$6,353	\$25,162	\$19,943	\$20,602	224%	-18%	3%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$5,563	\$2,375	\$0	n/a	-100%	-100%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$5	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$49,449	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$65,867	\$26,777	\$25,792	\$11,908	-82%	-56%	-54%
	23120 Board of Education; Service Area Assistants	\$0	\$0	\$0	\$1,528	n/a	n/a	n/a
	23210 Executive Administration; Office of The Superintendent	\$155,130	\$297,034	\$220,466	\$251,090	62%	-15%	14%
	23290 Executive Administration; Other Executive Administration Services	\$2,386	\$0	\$0	\$0	-100%	n/a	n/a
	24900 Other Support Services, School Administration	\$56,500	\$69,365	\$67,359	\$0	-100%	-100%	-100%

**School Corporation Expenditures by HB 1006 Expenditure Categories
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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	25750 Personnel Services; Health Services	\$1,097	\$730	\$1,391	\$630	-43%	-14%	-55%
	25790 Personnal Services; Other Professional Services	\$0	\$0	\$0	\$33,952	n/a	n/a	n/a
	26700 2007 Account Code - Technology Coordinator	\$0	\$93	\$4,511	\$3,713	n/a	> 500%	-18%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$387,863	\$234,642	\$156,588	n/a	-60%	-33%
Student Instructional Support Total		\$511,789	\$1,056,177	\$875,585	\$786,788	54%	-26%	-10%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$8,399	\$8,173	\$17,716	\$35,604	324%	336%	101%
	23160 Board of Education; Promotion Expenses	\$2,470	\$2,580	\$3,632	\$3,177	29%	23%	-13%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$0	\$69,440	n/a	n/a	n/a
	25150 Fiscal Services; Payroll Services	\$76,741	\$92,259	\$103,160	\$59,135	-23%	-36%	-43%
	25160 Fiscal Services; Financial Accounting	\$160	\$1,140	\$1,140	\$800	400%	-30%	-30%
	25191 Other Fiscal Services; Refund of Revenue	\$1,780	\$0	\$216	\$246	-86%	n/a	14%
	25193 Other Fiscal Services; Printed Forms	\$739	\$644	\$0	\$2,586	250%	302%	n/a
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$394	\$382	\$2,020	n/a	413%	429%
	25199 Other Fiscal Services; Other	\$0	\$0	\$0	\$11,350	n/a	n/a	n/a
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$0	\$53,168	n/a	n/a	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$0	\$0	\$0	\$4,923	n/a	n/a	n/a
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$53,480	\$54,530	\$63,275	n/a	18%	16%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$666,499	\$741,077	\$730,997	\$735,190	10%	-1%	1%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$38,651	\$56,611	\$55,836	\$66,673	73%	18%	19%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$35,956	\$44,543	\$45,593	\$56,011	56%	26%	23%
	26499 2007 Account Code - Other	\$0	\$0	\$3,000	\$44,110	n/a	n/a	> 500%
	26700 Operation and Maintenance of Plant Services; Insurance	\$26,841	\$119,828	\$94,122	\$67,168	150%	-44%	-29%
	27010 Student Transportation; Service Area Direction	\$0	\$0	\$0	\$13,299	n/a	n/a	n/a
	27100 Student Transportation; Vehicle Operation	\$207,697	\$238,820	\$222,443	\$292,604	41%	23%	32%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$87,072	\$136,062	\$144,488	\$166,413	91%	22%	15%
	27400 Student Transportation; Purchase of School Buses	\$113,909	\$72,036	\$151,650	\$120,801	6%	68%	-20%
	27500 Student Transportation; Insurance on Buses	\$751	\$20,392	\$20,139	\$15,627	> 500%	-23%	-22%
	27900 Student Transportation; Other Student Transportation Services	\$0	\$0	\$0	\$4,460	n/a	n/a	n/a
	31100 Food Services Operations; Service Area Direction	\$0	\$0	\$5,834	\$8,932	n/a	n/a	53%
	31200 Food Services Operations; Food Preparation and Dispensing	\$119,858	\$156,628	\$184,750	\$187,079	56%	19%	1%
	31300 Food Services Operations; Food Delivery	\$0	\$0	\$95	\$58	n/a	n/a	-39%
	31400 Food Services Operations; Food Purchases	\$141,304	\$177,665	\$224,727	\$162,474	15%	-9%	-28%
	31900 Other Food Services	\$11,679	\$29,562	\$6,668	\$1,932	-83%	-93%	-71%
	33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$0	\$832	n/a	n/a	n/a
	33400 Athletic Coaches	\$84,052	\$109,766	\$110,196	\$94,679	13%	-14%	-14%
	33910 High School Band Uniforms	\$1,500	\$0	\$0	\$0	-100%	n/a	n/a
	33940 Child Care Services	\$20,901	\$0	\$0	\$0	-100%	n/a	n/a
	33990 Other Community Services; Other	\$4,663	\$0	\$771	\$0	-100%	n/a	-100%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$26,138	\$13,714	\$18,497	n/a	-29%	35%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$1,100	\$500	\$1	\$1,000	-9%	100%	> 500%
Overhead and Operational Total		\$1,652,721	\$2,088,298	\$2,195,799	\$2,363,560	43%	13%	8%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$73,260	\$300	\$30	\$0	-100%	-100%	-100%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$0	\$0	\$59,606	n/a	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$0	\$16,184	\$11,931	\$45,063	n/a	178%	278%
	45100 Building Acquisition, Construction and Improvements	\$0	\$683,480	\$126,533	\$92,435	n/a	-86%	-27%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$1,544	\$0	\$15,750	n/a	> 500%	n/a
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$5,600	\$0	\$0	n/a	-100%	n/a
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$0	\$23,464	n/a	n/a	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$34,894	\$216,077	\$109,556	\$150,228	331%	-30%	37%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$27,534	\$0	\$7,620	n/a	-72%	n/a
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$134,680	\$165,056	\$262,457	n/a	95%	59%
	51400 Debt Services; Principal on Debt; School Bus Loans	\$72,312	\$4,270	\$0	\$0	-100%	-100%	n/a
	52400 Debt Services; Interest on Debt; School Bus Loans	\$9,787	\$129	\$0	\$0	-100%	-100%	n/a

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$376,735	\$399,520	\$390,485	\$195,225	-48%	-51%	-50%
	54200 2007 Account Code - Common School Fund	\$239,483	\$350,559	\$370,233	\$167,410	-30%	-52%	-55%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$165,264	n/a	n/a	n/a
	59100 Other Debt Services Obligations; Registrars Fee	\$7,287	\$0	\$0	\$0	-100%	n/a	n/a
Nonoperational Total		\$813,757	\$1,839,877	\$1,173,823	\$1,184,522	46%	-36%	1%
prorated								
	26491 2007 Account Code - PERF	\$108,544	\$104,745	\$194,420	\$57,805	-47%	-45%	-70%
	26492 2007 Account Code - Social Security	\$361,534	\$477,960	\$468,834	\$195,745	-46%	-59%	-58%
	26494 2007 Account Code - Group Insurance	\$234,651	\$592,412	\$501,914	\$290,802	24%	-51%	-42%
	26496 2007 Account Code - Unemployment Compensation	\$0	\$336	\$256	\$6,260	n/a	> 500%	> 500%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$1,990	\$1,252,553	\$213,842	\$31,273	> 500%	-98%	-85%
prorated Total		\$706,718	\$2,428,005	\$1,379,266	\$581,886	-18%	-76%	-58%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$4,918,813	\$7,440,272	\$6,590,730	\$6,455,138	31%	-13%	-2%	60.8%	58.4%	59.0%	59.1%
Student Instructional Support	\$566,153	\$1,170,789	\$983,811	\$821,962	45%	-30%	-16%	7.0%	9.2%	8.8%	7.5%
Overhead and Operational	\$1,792,892	\$2,299,006	\$2,424,792	\$2,465,111	37%	7%	2%	22.2%	18.0%	21.7%	22.6%
Nonoperational	\$813,757	\$1,839,877	\$1,173,823	\$1,184,522	46%	-36%	1%	10.1%	14.4%	10.5%	10.8%
Grand Total	\$8,091,615	\$12,749,944	\$11,173,155	\$10,926,734	35%	-14%	-2%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	67.8%	67.5%	67.8%	66.6%